

USDA Fresh Fruit and Vegetable Program Financial Accountability Information for School Year 2012-2013

The 2012-2013 Fresh Fruit and Vegetable Program Grant will need the following revenue code created by the local Finance Department:

**5-3816-035-000-000-00 USDA GRANTS- FRESH FRUIT AND
VEGETABLE PROGRAM**

All monthly reimbursements, when received should be credited to the above revenue code.

As far as expenses, all items purchased for the individual schools participating in the Fresh Fruit and Vegetable Program (FF&VP) should be coded to the same expense codes that are used for the National School Lunch Program. Account codes include, but are not limited to:

5-7200-035-451	Food Purchases
5-7200-035-453	Food Processing Supplies
5-7200-035-459	Other Food Purchases

The State Agency recommends that you add an additional+identifier that would allow the expenses for the two programs to be easily identifiable. For example, food items that would be purchased for use at School 304 would typically be recorded in budget code **5-7200-035-451-304-000-00**; food items for the Fresh Fruit and Vegetable Program could be recorded in budget code **5-7200-035-451-304-304-00**. Adding the additional school code would allow the districts to generate reports for expenses incurred solely for the FF&VP grant. The reports would then be available to support the monthly claim that was entered into the CN Technology System.

Please note that the additional+identifier is *only* a recommendation, not a requirement from the State Agency. The decision should be made *after* discussion with the finance department.

Any questions regarding this communication should be directed to Janet Johnson at janet.williamsjohnson@dpi.nc.gov or (919) 807-4043.